

Name(s) and Current Address	Your social security number	Check the appropriate box if: REFUND (An amount must be placed in Line 6B for this return to be considered a valid refund request.) <input type="checkbox"/> AMENDED tax year _____ <input type="checkbox"/>
	Spouse's social security number (if joint)	
	Filing Status - check only one <input type="checkbox"/> Single <input type="checkbox"/> Married-Filing Joint <input type="checkbox"/> Married-Filing Separate	
Part A Employer(s) and address where work performed (+) \$ (if applicable - you must attach a copy) (-) \$ NET WAGES (enter in Column B below) (=) \$		•Did you change residence during 2002? <input type="checkbox"/> YES <input type="checkbox"/> NO If YES, enter date of move _____ •Should your account be inactivated? <input type="checkbox"/> YES <input type="checkbox"/> NO If YES, explain _____ •Did you file a City return in 2001? <input type="checkbox"/> YES <input type="checkbox"/> NO
Attach all forms W-2 and applicable Federal schedules and/or documentation - TO BACK		•Occupation or nature of business: _____ •Trade name: _____ •City of Residence _____ •City of Employment/Income #1 _____ •City of Employment/Income #2 _____ •City of Employment/Income #3 _____

Part B TAX CALCULATION A Declaration of Estimated City Tax (form IR-21) is REQUIRED for all individuals whose tax is not fully withheld.

Income from wages, salaries, commissions, etc. list by city in which income was earned or services performed, otherwise list by city of residence. If this is your only source of taxable income, complete Part B only to determine your tax. Taxpayers engaged in business should not complete Part B until after Parts C, D and E are completed.

Column A CITY	C O D E	Column B INCOME FROM WAGES, SALARIES, COMMISSIONS, ETC. (SEE NET WAGES)	Column C INCOME FROM NET PROFITS, RENTS AND OTHER TAXABLE INCOME	Column D TOTAL NET TAXABLE INCOME	TAX RATE	Column E TAX DUE	Column F LESS TAX WITHHELD (W-2) OR PAID TO CITY WHERE INCOME WAS EARNED	Column G NET TAX DUE
COLUMBUS	01				2.0%			
GROVE CITY	06				2.0%			
GROVEPORT	09				2.0%			
OBETZ	10				2.0%			
CANAL WINCHESTER	11				2.0%			
MARBLE CLIFF	13				2.0%			
BRICE	14				1.0%			
LITHOPOLIS (UFR)	15				1.0%		**	
HARRISBURG (UFR)	16				1.0%		**	
*ALTERNATE CITY								

*Columbus, Canal Winchester, Grove City, Groveport, Marble Cliff and Obetz residents use **ALTERNATE CITY LINE** for additional tax due to city of residence as a result of having paid a lesser tax to city of employment (Be sure to indicate city and tax rate).
 **NOTE: residents of Harrisburg and Lithopolis may only take credit for taxes paid or withheld to their resident city (Column F). UFR = Universal Filing Requirement - residents must file a return.

1. TOTAL NET TAX DUE (TOTAL OF COLUMN G).....	1	\$
2. LESS CREDITS FOR <u>DECLARATION PAYMENTS</u> AND <u>OVERPAYMENT</u> FROM PRIOR YEAR RETURN ONLY (NOT W-2)	2	\$
3. BALANCE DUE (LINE 1 LESS LINE 2). If Line 2 is greater than Line 1, enter amount (in brackets) here and carry to Line 6.	3	\$
4. PENALTY: 10% \$ (see instructions) + INTEREST .50% PER MONTH \$ (see instructions) + LATE FEE \$ (see instructions) =	4	\$
5. TOTAL AMOUNT DUE (ADD LINES 3 AND 4). NOTE: NO PAYMENT IS DUE IF AMOUNT IS LESS THAN \$1.00.....	5	\$
6. OVERPAYMENT CLAIMED (IF LINE 2 EXCEEDS LINE 1)	6	\$
A. Enter the amount from Line 6 you want CREDITED to your next year tax estimate.....	6A	\$
B. Enter the amount from Line 6 you want REFUNDED (must be greater than \$1.00)	6B	\$

Part C INCOME FROM SOURCES OTHER THAN WAGES, SALARIES, COMMISSIONS, ETC. (COMPLETE REVERSE SIDE OF FORM FIRST)

CITY INSERT APPLICABLE CITIES BELOW	C O D E	Column H INCOME (OR LOSS) FROM PART D, PAGE 2 OR SCHEDULE Y	Column I RENTAL INCOME (OR LOSS) FROM PART E (SECTION 1), PAGE 2	Column J OTHER INCOME FROM PART E (SECTION 2), PAGE 2	Column K TOTAL OTHER INCOME (OR LOSS)

* If net result of Column K is a loss, enter zero in Column C *

The undersigned declares that this return (and accompanying schedules) is a true, correct and complete return for the taxable period stated, and that the figures used are the same as used for Federal income tax purposes, and understands that this information may be released to the tax administration of the city of residence and the I.R.S. Has your Federal tax liability for any prior year been changed in the year covered by this return as a result of any examination by the Internal Revenue Service? <input type="checkbox"/> YES <input type="checkbox"/> NO If YES, has an amended City return been filed for such year or years? <input type="checkbox"/> YES <input type="checkbox"/> NO Signature of Taxpayer: _____ Date: _____ Signature of Spouse (if joint): _____ Date: _____ Signature of person preparing return: _____ Date: _____ Paid Preparer's SSN or EIN: _____ Phone: _____ Form IR-25/Rev. 10/02		Due on or before April 15th. See instructions for penalty, interest and late filing fees. NOTE: DO NOT SEND CASH THROUGH U.S. MAIL. Make checks payable to: City Treasurer Mail to: Columbus Income Tax Division PO Box 182158 Columbus, Ohio 43218-2158 - OFFICE USE ONLY -
Our web address is: www.columbustax.net		

Stop: If your only source of income is from wages, do not complete the remainder of this page. Return to Page 1. Copies of your Federal Schedules C, E and F may be attached to your city return in lieu of completing the schedules below. Attach copies of all K-1's.

Part D SCHEDULE C - INCOME FROM SELF-EMPLOYMENT

Profit or Loss from Business (Sole Proprietorship)

If you conducted business in more than one city and you do not allocate income on Schedule Y, report each city's activity on a separate Schedule C. If income is allocated between cities, you should allocate expenses in a like manner.

Business Name:

Business Address:

Nature of Business:

Has City income tax been withheld from and remitted for all taxable employees during the period covered by this return?

☐ YES ☐ NO If not, explain on an attached statement.

Employer ID Number, if any:

Date Business Started:

Date City Business Began:

Accounting Method: ☐ Cash ☐ Accrual ☐ Other

Section 1 INCOME

1. Total Receipts Less Allowances, Rebates and Returns.....	1	
2. Less (A) Cost of Goods Sold <input type="checkbox"/> or (B) Cost of Operations <input type="checkbox"/> , whichever is applicable.....	2	
Enter Amount of Labor Costs included on Line 2 here <input type="text"/> (attach 1099's if issued)		
3. Gross Profit, Subtract Line 2 from Line 1.....	3	
4. Dividends \$ _____ + Interest \$ _____ + Royalties \$ _____ =	4	
5. Rents Received (if connected with trade or business).....	5	
6. Other Business Income (attach schedule).....	6	
7. Gross Income. Add Lines 3 through 6.....	7	

Section 2 EXPENSES

8. Advertising & Promotion.....	8		14. Repairs.....	14	
9. Bad Debts.....	9		15. Salaries & Wages.....	15	
10. Car & Truck Expenses.....	10		16. Compensation of Officers.....	16	
11. Depreciation, Amortization, Depletion.....	11		17. Commissions (attach 1099's if issued).....	17	
12. Interest on Business Indebtedness.....	12		18. Taxes & Licenses.....	18	
13. Rents (Paid to:).....	13		19. Other: Attach Schedule if over \$5,000.....	19	
20. Total Expenses. Add Lines 8 through 19	20				
21. Net Profit (or Loss) from Business or Profession. Subtract Line 20 from Line 7.....	21				

Part E RENTAL, PARTNERSHIP AND S-CORP INCOME

Section 1 INCOME OR LOSS FROM RENTAL REAL ESTATE

		Property A	Property B	Property C	Property D
1. Address of Property (include No., Street, City and State).....	1				
2. Rents Received.....	2				
3. Depreciation.....	3				
4. Repairs	4				
5. Other Exp. (attach Sched.).....	5				
6. Net Income (Loss).....	6				

Section 2 PARTNERSHIP INCOME (all taxpayers)/S-CORP INCOME (Columbus and Brice residents only) - attach copies of all K-1's

	Partnership/S-Corp. Name	Partnership/S-Corp. Federal Identification #	Income Taxable to What City?	Your Share of City Taxable Income	Your Share of City Taxes Paid
1.					
2.					
3.					
4.					
5.					
6.					

The loss from an unincorporated business activity reported on this page may not be used to offset W-2 wages reported on Page 1. However, the loss from an unincorporated business activity may be used to offset a gain from another unincorporated business activity if: 1) both unincorporated activities were conducted in the same city; or 2) both unincorporated activities are taxed by your city of residence. The loss from an S-Corp reported on this page may not be used to offset wages reported on Page 1 nor may it be used to offset a gain from an unincorporated business activity. However, the loss from an S-Corp may offset the gain from another S-Corp, wherever located. See the instructions. NOTE: Remember to file your Declaration of Estimated Taxes (Form IR-21) for the current year. Phone (614) 645-7370. TDD (614) 645-6000.

SCHEDULE Y (BUSINESS ALLOCATION FORMULA)

Use this schedule if engaged in business in more than one city and you do not have books and records which will disclose with reasonable accuracy what portion of the net profits is attributed to that part of the business done within the boundaries of the city or cities involved.

A. Located Everywhere

Step 1. Average net book value of real and tangible personal property..... \$ _____
 Gross annual rentals multiplied by 8..... \$ _____
 Total Step 1..... \$ _____
 Step 2. Gross receipts from sales made and work or services performed..... \$ _____
 Step 3. Total wages, salaries, commissions and other compensation of all employees..... \$ _____

B. List city portion of the above 3 steps in spaces below and compute percentage of each appropriate city (B divided by A)

CITY	STEP 1	STEP 2	STEP 3	AVERAGE PERCENTAGE		TAXABLE INCOME
COLUMBUS	\$	\$	\$	%	Adjusted net income from Page 2, Schedule C, Line 21 of IR-25.	\$
	%	%	%			
GROVE CITY	\$	\$	\$	%	\$ _____	\$
	%	%	%			
GROVEPORT	\$	\$	\$	%	Multiply this figure by the average percentage for each City and enter allocable amount by City in the space at the right.	\$
	%	%	%			
OBETZ	\$	\$	\$	%		\$
	%	%	%			
CANAL WINCHESTER	\$	\$	\$	%	Determine average percentage by dividing total percentages by number of percentages used.	\$
	%	%	%			
MARBLE CLIFF	\$	\$	\$	%		\$
	%	%	%			
BRICE	\$	\$	\$	%		\$
	%	%	%			
LITHOPOLIS	\$	\$	\$	%		\$
	%	%	%			
HARRISBURG	\$	\$	\$	%		\$
	%	%	%			

Balance of adjusted net income..... \$ _____

Total adjusted net income..... \$ _____

IR-21

DECLARATION OF ESTIMATED CITY INCOME TAX (ALSO SERVES AS VOUCHER #1)

FOR THE YEAR _____ BEGINNING _____ ENDING _____
NOTE: A penalty will be assessed to businesses who fail to file this form.

A DECLARATION OF ESTIMATED CITY INCOME TAX IS REQUIRED FOR ALL BUSINESS ENTITIES AND FOR ALL INDIVIDUALS WHOSE TAX IS NOT FULLY WITHHELD (SEE INSTRUCTIONS). IF YOU DID NOT RECEIVE VOUCHERS #2, #3 AND #4 WITH THIS FORM, CALL (614) 645-7370 AND REQUEST FORM IR-18, TDD (614) 645-6000.		Check the appropriate box if: AMENDED tax year _____ <input type="checkbox"/>
1- CITY OR CITIES OF EMPLOYMENT/INCOME: 2- 3- 4- SOCIAL SECURITY /FID NUMBER:	5- CITY OF RESIDENCE: 6- TRADE NAME: 7- NATURE OF BUSINESS: 8- CURRENT EMPLOYER'S NAME AND ADDRESS: LIST OTHER EMPLOYER(S) OR BUSINESS(ES) AND ADDRESS(ES): DID YOU FILE A CITY INCOME TAX RETURN FOR THE PREVIOUS YEAR? <input type="checkbox"/> YES <input type="checkbox"/> NO IF YES, FROM WHAT ADDRESS?	

Column A CITY	C O D E	Column B ESTIMATED INCOME FROM WAGES, SALARIES, COMMISSIONS ETC.	Column C ESTIMATED INCOME FROM NET PROFITS, RENTS AND OTHER TAXABLE INCOME	Column D TOTAL NET ESTIMATED INCOME	TAX RATE	Column E ESTIMATED TAX DUE	Column F LESS TAX WITHHELD (W-2) OR PAID TO CITY WHERE INCOME WILL BE EARNED	Column G ESTIMATED NET TAX DUE (MUST EQUAL COLUMN 5 MINUS COLUMN 6)
COLUMBUS	01				2.0%			
GROVE CITY	06				2.0%			
GROVEPORT	09				2.0%			
OBETZ	10				2.0%			
CANAL WINCHESTER	11				2.0%			
MARBLE CLIFF	13				2.0%			
BRICE	14				1.0%			
LITHOPOLIS	15				1.0%		*	
HARRISBURG	16				1.0%		*	
ALTERNATE CITY								

*NOTE: RESIDENTS OF HARRISBURG AND LITHOPOLIS MAY ONLY SHOW CREDIT FOR TAXES TO BE WITHHELD TO THEIR RESIDENT CITY (COLUMN 6).

1. TOTAL NET ESTIMATED TAX DUE (MUST EQUAL THE TOTAL OF COLUMN G).....	1	\$
2. LESS: OVERPAYMENT CREDITS FROM PREVIOUS YEAR RETURN.....	2	\$
3. CREDIT PREVIOUS DECLARATION PAYMENTS (IF AN AMENDED DECLARATION)	3	\$
3A. TOTAL CREDITS (ADD LINES 2 AND 3).....	3A	\$
4. UNPAID BALANCE DUE (SUBTRACT LINE 3A FROM LINE 1).....	4	\$
5. LESS: AMOUNT PAID WITH THIS DECLARATION (ATTACH CHECK OR MONEY ORDER) DUE ON OR BEFORE APRIL 15TH - (A MINIMUM 25% OF LINE 1 DUE)	5	\$
6. ESTIMATED TAX BALANCE PAYABLE (PAYABLE IN EQUAL INSTALLMENTS FOR EACH QUARTER) USE FORM IR-18.....	6	\$ (July, October & January 2004)

I declare that this declaration has been examined by me and to the best of my knowledge and belief is a true, correct and complete declaration of estimated income subject to city income tax for the period stated above.

Signature of Taxpayer: _____ Date: _____

Signature of Taxpayer: _____ Date: _____

NOTE: DO NOT SEND CASH THROUGH U.S. MAIL

Make checks payable to: **City Treasurer
Columbus Income Tax Division
PO Box 182158
Columbus, Ohio 43218-2158**

Form IR-21 (Rev. 10/02)

SERVES AS VOUCHER #1

- OFFICE USE ONLY -

TEAR ALONG THIS ↑ PERFORATION AND RETAIN BOTTOM PORTION ↑ FOR YOUR TAX RECORDS
DECLARATION OF ESTIMATED CITY INCOME TAX FOR THE YEAR _____

1. TOTAL NET ESTIMATED TAX DUE (TOTAL OF COLUMN G).....	1	\$
2. LESS: OVERPAYMENT CREDITS FROM PREVIOUS YEAR RETURN.....	2	\$
3. CREDIT PREVIOUS DECLARATION PAYMENTS (IF AN AMENDED DECLARATION)	3	\$
3A. TOTAL CREDITS (ADD LINES 2 AND 3).....	3A	\$
4. UNPAID BALANCE DUE (SUBTRACT LINE 3A FROM LINE 1).....	4	\$
5. LESS: AMOUNT PAID WITH THIS DECLARATION (ATTACH CHECK OR MONEY ORDER) DUE ON OR BEFORE APRIL 15TH - (A MINIMUM 25% OF LINE 1 DUE)	5	\$
6. ESTIMATED TAX BALANCE PAYABLE (PAYABLE IN EQUAL INSTALLMENTS FOR EACH QUARTER) USE FORM IR-18.....	6	\$ (July, October & January 2004)

Our web address is: www.columbus-tax.net
Form IR-21 (Rev. 10/02)

IR-18

QUARTERLY STATEMENT OF ESTIMATED INCOME TAX DUE

SOCIAL SECURITY/FID NUMBER	Tax Year
PAYMENT DUE ON	#
JANUARY 31, 2004	4

FORM IR-18/Q-1 Rev. 10/02

Make checks payable to:
Mail to:

City Treasurer
Columbus Income Tax Division
PO Box 182158
Columbus, Ohio 43218-2158
Note: DO NOT SEND CASH THROUGH U.S. MAIL
Our web address is: www.columbus-tax.net

☐ Check here if you have previously filed an amended declaration of estimated tax for the current tax year.

VOUCHER 4 - (CALENDAR YEAR - DUE JANUARY 31, 2004)

If fiscal year taxpayer, see instructions. Estimated tax (or amended estimate tax) for the year ending _____ \$ _____ (month & year)	Overpayment for last year credited to estimated tax for this year. \$ _____
1. Amount of this installment..... →	\$ _____
2. Amount of unused overpayment credit If any applied to this installment..... →	\$ _____
3. Amount of this installment payment (Line 1 less Line 2)..... →	\$ _____

If you determine that an amended declaration is necessary with this payment, please call (614) 645-7370 to request the appropriate form (Form IR-21).

IR-18

QUARTERLY STATEMENT OF ESTIMATED INCOME TAX DUE

SOCIAL SECURITY/FID NUMBER	Tax Year
PAYMENT DUE ON	#
OCTOBER 31	3

FORM IR-18/Q-1 Rev. 10/02

Make checks payable to:
Mail to:

City Treasurer
Columbus Income Tax Division
PO Box 182158
Columbus, Ohio 43218-2158
Note: DO NOT SEND CASH THROUGH U.S. MAIL
Our web address is: www.columbus-tax.net

☐ Check here if you have previously filed an amended declaration of estimated tax for the current tax year.

VOUCHER 3 - (CALENDAR YEAR - DUE OCTOBER 31)

If fiscal year taxpayer, see instructions. Estimated tax (or amended estimate tax) for the year ending _____ \$ _____ (month & year)	Overpayment for last year credited to estimated tax for this year. \$ _____
1. Amount of this installment..... →	\$ _____
2. Amount of unused overpayment credit If any applied to this installment..... →	\$ _____
3. Amount of this installment payment (Line 1 less Line 2)..... →	\$ _____

If you determine that an amended declaration is necessary with this payment, please call (614) 645-7370 to request the appropriate form (Form IR-21).

IR-18

QUARTERLY STATEMENT OF ESTIMATED INCOME TAX DUE

SOCIAL SECURITY/FID NUMBER	Tax Year
PAYMENT DUE ON	#
JULY 31	2

FORM IR-18/Q-1 Rev. 10/02

Make checks payable to:
Mail to:

City Treasurer
Columbus Income Tax Division
PO Box 182158
Columbus, Ohio 43218-2158
Note: DO NOT SEND CASH THROUGH U.S. MAIL
Our web address is: www.columbus-tax.net

☐ Check here if you have previously filed an amended declaration of estimated tax for the current tax year.

VOUCHER 2 - (CALENDAR YEAR - DUE JULY 31)

If fiscal year taxpayer, see instructions. Estimated tax (or amended estimate tax) for the year ending _____ \$ _____ (month & year)	Overpayment for last year credited to estimated tax for this year. \$ _____
1. Amount of this installment..... →	\$ _____
2. Amount of unused overpayment credit If any applied to this installment..... →	\$ _____
3. Amount of this installment payment (Line 1 less Line 2)..... →	\$ _____

If you determine that an amended declaration is necessary with this payment, please call (614) 645-7370 to request the appropriate form (Form IR-21).